

**ROPER WILL SPEED
TAX REFUND CLAIMS**

**Promises Quick Decision and
Prompt Payment of All
Approved.**

NO NEED FOR LAWYER

Commissioner Tells What to

Include in Affidavits Any Claimant Can Draw.

Special Despatch to The Star.
WASHINGTON, Feb. 26.—Commissary of Internal Revenue Hoper to-day announced a new policy of the Government in dealing with claims for tax refund under the various revenue laws.

In future all just claims against the Government for tax refunds will be promptly met by the department, and there will be no need for legal action by the refund claimant. In any case where the authorities determine that a refund is due the refund will be made without the filing of necessary claims and without protest or contest.

This policy was announced in connection with instructions being sent out to all collectors of the various customs and duties under the Towns and Mills decision of the Supreme Court, in which it was held that stock dividends were not taxable as income under the present income tax law.

Attorneys to Lose Fees,

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The collectors were instructed to "take care" that there is no real advantage in the employment of the attorneys for the prosecution of these preparations are being made for prompt handling. It can be expected that the taxpayer, claims filed directly by him, will be believed to be in the best position to expect as careful and expeditious consideration as those filed through special attorneys.

This means the loss of a large prospective business by several New York and Washington attorneys who have specialized in such claims, prosecution of them on a percentage basis. Many cases have been marked by long litigation.

What Affidavit Must Show.

The all collectors of internal revenue call taxpayers in filing claims and instructions are being sent out for the filing of affidavits showing:

The name of the corporation was not stated. The date of declaration of the dividend and date of receipt by claimant. In which year's return did claimant first include the dividend? Did he include the stock dividend? Did he include the return in which he included the stock dividend? What was the valuation placed on the dividend in the return? Has the stock thus received and returned as a dividend been sold or otherwise disposed of? If sold, at what price, and what was the net receipt from the sale? What was the total amount received from the sale, including the dividend? Did he return the annual net income for the year in which the sale occurred? Did the dividend consist of stock? If so, did he include the stock in the return to claimant or did it consist of stock acquired by the distributee in another corporation? If stock, what contribution by a corporation to its stockholders of capital stock of the distributing corporation. A distribution of capital stock other than that of the distributing corporation, not a stock dividend but a dividend in property.

NAVAL SCHOOL AT FORD FLAN

Sailors to Be Trained to Handle

Submarine Killers.
DETROIT, Mich., Feb. 26.—It is known here today that Alvin Karpis, a submarine of Detroit, is to have a small naval training station. Arrangement was made locally last September sailors will be trained there to man the small submarine. The vessel, which is built at River Rouge by the Ford Motor Company.

It is expected that the Ford motor which is to turn and drive the vessel, will be ready by March 1. The sailors at the training station will be a special course of instruction, and the crew will be made up of such men as quickly as it is needed.

GERMANS SINK SPANISH SHIP
Crew of Destroyed Vessel Picked Up by U. S. Ship
Ashore in Canaries.
Madrid, Feb. 26.—A German submarine has sunk a Spanish passenger ship, Bilbao says the Spanish press. The ship has been sunk by a submarine. The crew was killed by the attack.

The *Noguri* is the fifth Spanish ship employed by military forces in the week ending Feb. 22. The vessel already has made representative calls to many concerning the situation of the steamships, and will likely call on the Secretary of the ship league, Mendiz, which was visited by the Germans as a protest against their entry into the disputed waters, and protest by British and American vessels of 1,850 tons.

ED 1856

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